AMENDMENTS TO THE CLAIMS:

Please amend the claims as follows:

1. (Currently Amended) A steel for use in a high strength pinion shaft comprising:

0.45wt% - 0.55wt% C;

0.10wt% - 0.50wt% Si;

0.50wt% - 1.20wt% Mn;

0.025wt% or less P;

0.025wt% or less S;

0.15wt% - 0.25wt% Mo;

0.0005wt% - 0.005wt% B;

0.005wt% - 0.010wt% Ti;

0.015wt% or less N; and

~~the~~ a balance comprising Fe and impurities,

wherein the steel comprises a 3-phase texture of ferrite + pearlite + bainite,

wherein $0.80 \leq Ceq \leq 0.95$, where $Ceq = C + 0.07\times Si + 0.16\times Mn + 0.20\times Cr + 0.72\times Mo$, and

wherein f value ≤ 1.0, where f value $= 1.78 - 3.2\times C + 0.05\times Si - 0.60\times Mn - 0.55\times Cu - 0.80\times Ni - 0.75\times Cr$.

2. (Previously Presented) A steel for use in a high strength pinion shaft according to claim 1, further comprising one or more of 0.50wt% or less Cu, 0.50wt% or less Ni and 0.50wt% or less Cr instead of a portion of said Fe.

3. (Previously Presented) A steel for use in a high strength pinion shaft according to claim 1, further comprising one or more of 0.20wt% or less Nb, 0.20wt% or less Ta, 0.10wt% or less Zr and 0.10wt% or less Al instead of a portion of said Fe.

4. (Previously Presented) A steel for use in a high strength pinion shaft according to claim 2, further comprising one or more of 0.20wt% or less Nb, 0.20wt% or less Ta, 0.10wt% or less Zr and 0.10wt% or less Al instead of a portion of said Fe.

5. (Currently Amended) A steel for use in a high strength pinion shaft comprising:

0.45wt% - 0.55wt% C;

0.10wt% - 0.50wt% Si;

0.50wt% - 1.20wt% Mn;

0.025wt% or less P;

0.025wt% or less S;

0.15wt% - 0.25wt% Mo;

0.0005wt% - 0.005wt% B;

0.005wt% - 0.010wt% Ti;

0.015wt% or less N; and

~~the~~ a balance comprising Fe and impurities,

wherein the steel, having been hot rolled, ~~after hot rolling~~ comprises a 3-phase texture of ferrite + pearlite + bainite,

wherein ~~the~~ a ferrite area ratio is 40% or less,

wherein ~~the~~ a maximum pearlite block size is 100 μm or less in a circle-equivalent diameter,

wherein ~~the~~ a hardness after hot rolling is 24 to 30 HRC.

wherein ~~the~~ a surface hardness after high frequency hardening is 650 HV or higher, and

wherein ~~the~~ an old austenite crystal grain size in ~~the~~ a hardened layer is 8 or more in view of grain size number,

wherein $0.80 \leq Ceq \leq 0.95$, where $Ceq = C + 0.07 \times Si + 0.16 \times Mn + 0.20 \times Cr + 0.72 \times Mo$, and

wherein f value ≤ 1.0, where f value $= 1.78 - 3.2 \times C + 0.05 \times Si - 0.60 \times Mn - 0.55 \times Cu - 0.80 \times Ni - 0.75 \times Cr$.

6. (Previously Presented) A steel for use in a high strength pinion shaft according to claim 5, further comprising one or more of 0.50wt% or less Cu, 0.50wt% or less Ni and 0.50wt% or less Cr instead of a portion of said Fe.

7. (Previously Presented) A steel for use in a high strength pinion shaft according to claim 5, further comprising one or more of 0.20wt% or less Nb, 0.20wt% or less Ta, 0.10wt% or less Zr and 0.10wt% or less Al instead of a portion of said Fe.

8. (Previously Presented) A steel for use in a high strength pinion shaft according to claim 6, further comprising one or more of 0.20wt% or less Nb, 0.20wt% or less Ta, 0.10wt% or less Zr and 0.10wt% or less Al instead of a portion of said Fe.

9. (Currently Amended) A method of manufacturing a steel for use in a high strength pinion shaft in which a steel comprising:

0.45wt% - 0.55wt% C;

0.10wt% - 0.50wt% Si;

0.50wt% - 1.20wt% Mn;

0.025wt% or less P;

0.025wt% or less S;

0.15wt% - 0.25wt% Mo;

0.0005wt% - 0.005wt% B;

0.005wt% - 0.010wt% Ti;

0.015wt% or less N; and

~~the~~ a balance comprising Fe and impurities, is fabricated or worked under a draft ratio at an area reduction of 10% or more, and at a temperature of 850°C or lower,

wherein $0.80 \leq Ceq \leq 0.95$, where $Ceq = C + 0.07\times Si + 0.16\times Mn + 0.20\times Cr + 0.72\times Mo$, and

wherein f value ≤ 1.0, where $T_{Tr} = 2.78 - 3.2\times C + 0.05\times Si - 0.60\times Mn - 0.55\times Cu - 0.80\times Ni - 0.75\times Cr$,

said method comprising hot rolling said steel to obtain a steel comprising a 3-phase texture of ferrite + pearlite + bainite.

10. (Previously Presented) A method of manufacturing a steel for use in a high strength pinion shaft according to claim 9, further comprising one or more of 0.50wt% or less Cu, ~~Ni~~ 0.50wt% or less Ni and 0.50wt% or less Cr instead of a portion of said Fe.

11. (Previously Presented) A method of manufacturing a steel for use in a high strength pinion shaft according to claim 9, further comprising one or more of 0.20wt% or less Nb, 0.20wt% or less Ta, 0.10wt% or less Zr and 0.10wt% or less Al instead of a portion of said Fe.

12. (Previously Presented) A method of manufacturing a steel for use in a high strength pinion shaft according to claim 10, further comprising one or more of 0.20wt% or less Nb, 0.20wt% or less Ta, 0.10wt% or less Zr and 0.10wt% or less Al instead of a portion of said Fe.

13. (Previously Presented) A steel for use in a high strength pinion shaft according to claim 1, wherein a ferrite ratio of said steel comprises 40% or less.

14. (Previously Presented) A steel for use in a high strength pinion shaft according to claim 1, wherein a hardness of said steel after hot rolling comprises a range of 24 HRC to 30 HRC.

15. (Previously Presented) A steel for use in a high strength pinion shaft according to claim 1, wherein a surface hardness of said steel comprises 650 HV or more.

16. (Previously Presented) A steel for use in a high strength pinion shaft according to claim 1, wherein said steel comprises an old austenite crystal grain size of 8 or more.

17. (Currently Amended) A method of manufacturing a steel for use in a high strength pinion shaft according to claim 9, wherein said steel is fabricated or ~~work~~ worked under a temperature in a range of 700°C to 850°C.

18. (Previously Presented) A steel for use in a high strength pinion shaft according to claim 1, wherein a torsional strength of said steel comprises 1670 Mpa to 1800 Mpa.

19. (Previously Presented) A steel for use in a high strength pinion shaft according to claim 1, wherein a wear loss of said steel comprises 0.002g to 0.004g.